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DATED THE 18TH OCTOBER, 1958  
26 ASVINA 1880.

Government of India  
Ministry of Finance ( Department of Revenue )  
New Delhi, the 18th October, 1958  
26 Asvina 1880

NOTIFICATION  
CUSTOMS

G.S.R. In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3), namely:-

RULES, 1958.

THE CUSTOMS DUTIES DRAWBACK (CIGAR WRAPPER TOBACCO)

1. Short title: These rules may be called the Customs Duties Drawback (Cigar Wrapper Tobacco) Rules, 1958.

2. Definitions: In these rules, unless the context otherwise requires, -

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "Assistant Collector" means the Assistant Collector of Central Excise in whose jurisdiction the factory in which the goods are manufactured, is situated;
- (c) "Factory Officer" means the Central Excise Officer in charge of the factory in which the goods are manufactured;
- (d) "Form A.R. 4" means form A.R. 4 (Central Excise Series No. 60) prescribed under the Central Excise Rules, 1944;
- (e) "goods" means cigars manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used; and
- (f) "imported material" means cigar wrapper tobacco other than of Pakistan or Burma origin, imported into India or the State of Pondicherry on payment of customs duty;

3. Goods in respect of which drawback may be allowed: Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Drawback when admissible: (1) No drawback shall be admissible under these rules unless the following conditions are satisfied, namely:-

- (a) the packages of imported materials should have been verified by the Customs Collector and sealed with the customs seal before delivery at the port of import;
- (b) the sealed packages should have been opened, and the imported materials used for manufacture, with the permission of the Factory Officer;
- (c) the imported material should not have been used for

any purpose other than the manufacture of cigars;

(d) the manufactured goods shall be stored in the store-room approved by the factory officer; and

(e) the manufacturer shall maintain such accounts as may be prescribed by the Assistant Collector.

(2) The procedure to be followed in respect of the matters specified in sub-rule (1) shall be such as may be prescribed by the Customs Collector.

5. Rate of drawback: The rate of drawback admissible under these rules on the shipment of the goods shall be ten rupees per pound of the imported material used in the manufacture of the goods.

6. Procedure for shipment under claim for drawback: Drawback shall be paid on the shipment of the goods from any port in India or the State of Pondicherry, by the Assistant Collector in whose jurisdiction the factory in which the goods are manufactured is situated, subject to the following conditions, namely:-

(a) the shipment shall be made under Form A.R.4.

(b) the exporter shall, on the relative Form A.R.4 and the shipping bill, -

(i) declare that a claim for drawback under these rules is being made;

(ii) declare the name of the manufacturer, and the brand name, if any, of the goods being exported; and

(c) the exporter shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

7. Powers of Customs Collector and Assistant Collector of Central Excise: For the purposes of these rules, the Customs Collector and the Assistant Collector may require the exporter or the manufacturer of the goods to produce any books of account or documents other than those prescribed under rule 4 and relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

8. Access to manufactory: The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

Sd/- (S. Venkataraman)

Deputy Secretary to the Government of India.

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